

Nevertheless, hospital based facilities are encouraged to use the step-down allocation method if the resulting expenses allocated to the nursing home can be reported by line item in each cost center of the report. The expenses of several cost centers should not be "lumped together" as results in Medicare's step-down schedule, and then reported as "overhead" in each cost center. In the nursing home cost report, it is important that the expenses for a function (i.e. dietary, maintenance, administration, etc.) or an unassigned expense (i.e. utilities, depreciation, interest, etc.) be reported in that function's cost center or the unassigned expense's line item.

Two techniques are described here to adapt the Medicare step-down method to the nursing home cost report. In one technique, the step-down is "backed up" to determine the percentage of each cost center which is allocated to the nursing home. These percentages are then applied to the gross line item expenses of the respective cost centers to determine the amount allocated to the nursing home. In another technique, each cost center column in the Medicare step-down schedule is split into additional columns to identify the cost center from which expenses were allocated. Ultimately, the amount of each cost center which has been "stepped-down" to the nursing home can be separately identified. The percentage of each cost center which has been allocated to the nursing home can be determined. This allocation percentage for each cost center is then applied to each line item of the cost center to result in the amount which should be reported in the nursing home cost report. Both of these techniques are quite complex. Thus, hospital based facilities are not required to use the step-down method.

704 Examples Of Allocation Schedules. Appendix A includes a completed example of each of the cost allocation schedules provided in the "Title XIX Nursing Home Cost Report".

Section 800
DAILY PATIENT SERVICE SUPPLIES
For Schedule 20

Following are medical supply and personal comfort supply items which should be included in each major group of daily patient service supplies on Schedule 20 of the "Title XIX Nursing Home Cost Report". This is only a partial list. Items, similar to those listed, should be included in the respective group.

801 Dietary Supplies. The following items (and similar items) are to be reported in dietary supplies, not in daily patient service supplies.

Artificial sweeteners
Diet supplements (Metracal, Ensure, Vivonex and related products)
Salt substitutes (Neo Curtasal, etc.)
Sugar substitutes

802 Diapers, Underpads, And Other Paper And Cloth Incontinency Supplies.

Diapers - disposable and reusable
Underpads - disposable and reusable
Rubber pants

803 Catheter and Bladder Irrigation Supplies And Other Incontinency Apparatuses.

Catheters (Foley and Condom), catheter sets, component parts (i.e. tubing, urine collection apparatus, e.g., bags, bed bags, etc.)
Irrigation solutions; (urologic g, normal saline & sterile water), sets, component parts.

Section 703 & 704
Section 801 to 803

ALLOCATION OF SHARED AND INDIRECT EXPENSES
DAILY PATIENT SERVICE SUPPLIES

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804 Other Medical Supplies and Personal Comfort Supplies.

Alcohols (rubbing, antiseptics & swabs)
Analgesic rubs (Ben Gay, Infra-Run, Vicks Vaporub, etc.)
Antiseptics (Betadine, Iodine, Mercurochrome, Merthiolate and similar products)
Baby comfort & foot powder
Body lotions, skin lubricants and moisturizers (olive oil, Nivea oil & Cream, Lubath, Alphas Kerilotion, etc.)
Cotton tipped applicators and cottonballs
Deodorants
Denture products (adhesives and cleaning products)
Disposable tissues (Kleenex, etc.)
Dressings (adhesive pads, abdominal pads, gauze pads & rolls, eye pads, sanitary pads, stockinette, Opsite and related items)
Enema administration apparatus
Gloves (latex and vinyl)
Hydrogen Peroxide
IV sets, solutions and parenteral administration components
Lemon or glycerine swabs
Lubricating jellies (vaseline, KY jelly, etc.)
Oral hygiene products (toothpaste, toothbrush, Waterpik)
Phosphate enemas
Plastic or adhesive bandages (i.e., Band-aids)
Shampoos (except specialized shampoos as Selsun and similar products)
Soaps (antiseptic and non-antiseptic)
Straws (paper and plastic)
Syringes and needles (disposable and reusable)
Tapes, all types
Tincture of Benzoin
Tongue depressors
Tracheotomy care sets and suction catheters
Tube feeding sets and component parts

805 Minor Medical Equipment. The following items may be considered minor medical equipment to be expenses in daily patient service supplies unless excluded under Section 900. See Section 900 regarding the distinction of and criteria for expensing minor equipment and capitalizing moveable equipment.

Abdominal binder	Lamp, heat & ultraviolet
Abdominal support	Mat, exercise
Air cleaner (filter)	Mattress, air or alternating pressure
Ace Bandages	Oxygen masks, canulas, tubing,
Alternating pressure pumps	nebulizer, flow meter
Apnea monitor	Oxygen cylinders and rent
Aquapad (K pad)	Restraints
Bath bench	Roho flotation cushion
Bath sling	Safety rails - hallways, bathroom areas
Bedpans	Sitz baths - portable
Bed rails	Suction machine (standard)
Board transfer	Thermometers
Bubble top crib	Traction apparatus
Commodes	Trapeze
Crib, hospital type	Tub, rail
Cushions, wheelchairs	Vaporizer, room
Enuretic alarm	Volumetric pump
Exercise equipment	Walkers, canes, crutches, quad-canes
Exercycle (exercise bike)	Water mattress
Floor stand, trapeze	Wheelchairs
	Whirlpool
Floor stand, weights	
Flotation pads	
Food pumps (Barron)	
Foot boards (model)	
Hoyer lift	
Humidifier	
IPPB (Intermittent positive pressure machine)	

Section 900
MINOR EQUIPMENT EXPENSE
-VERSUS-
CAPITALIZED MOVEABLE EQUIPMENT

FILE

901 Capitalization Of Acquisitions. An item of durable moveable equipment must be capitalized and depreciated as moveable equipment over its estimated useful when the following conditions exist at the time of acquisition:

- The equipment has an estimated useful life of at least 2 years, and an acquisition cost of \$300 or \$2 per bed, whichever is the greater amount.
- Or, if it was acquired in quantity, the equipment has an estimated useful life of at least 2 years, and the quantity has an acquisition cost of at least \$600 or \$4 per bed, whichever is the greater amount.

The facility may, if it desires, establish a capitalization policy with lower minimum criteria.

902 Minor Equipment. Minor equipment is any moveable equipment which is not capitalized. Minor equipment includes such items as waste baskets, bed pans, syringes, silverware, mops, buckets, etc. The general characteristics of this equipment are: (a) no fixed location in the facility, (b) small in size and unit cost, (c) subject to inventory counts at year end, (d) fairly large quantity in use, (e) generally a useful life of three years or less.

903 Writing-Off Minor Equipment. Minor equipment must be charged to operating expenses in a reasonable, systematic and consistent manner from year to year. These are two techniques.

- (a) Inventory Method. The original investment in this equipment is not amortized or depreciated. Any replacements to the base stock are charged to operating expense in the period of acquisition. At the end of the fiscal year, the base inventory of equipment is adjusted when there is a significant change in the inventory size with an offsetting adjustment to operating expenses for the period.
- (b) Group Write-Off Method. The total acquisition cost of minor equipment in a year is written-off and charged to operating expenses over at least a two year period.

The method adopted to "expense" minor equipment must be consistently applied from year to year.

904 Minor Equipment Cost Reporting. The current period operating expense for minor equipment may be reported in the "Title XIX Nursing Home Cost Report" under several options:

1. The expense may be reported in Schedule 34 - Depreciation Expense.
2. The expense may be identified with the applicable cost centers and reported in the supply expense of those cost centers.
3. A combination of #1 and #2 above may be used with specifically identifiable minor equipment expense reported in the appropriate cost centers and general use minor equipment reported in Schedule 34 depreciation expense.

INSTRUCTIONS FOR
Schedules 25A and 25B
ALLOCATION OF GENERAL SERVICE EXPENSES

Schedule 25A and 25B are provided for allocating the general service expenses between the Title XIX nursing home provider and other major revenue generating activities or non-nursing home activities which shared the general services during the cost reporting period. Only complete those sections for those general services which are shared by the nursing home and the other activities.

ALLOCATION BASIS

Each general service cost center is allocated based on a commonly accepted statistical basis which is specified in each section. If some other allocation basis is used, describe it. The allocation ratio is calculated from the allocation basis amounts. For example, in dietary the ratio at Line 7B is Line 6B meals divided by Line 6A total meals; the ratio at Line 7C is Line 6C divided by Line 6A; the ratio at Line 7D is Line 6D divided by Line 6A.

These are the statistical allocation basis which are specified in each section.

<u>Section</u>	<u>Allocation basis</u>
Dietary.	Meals Served (Line 6)
Plant Operation and Maintenance. .	Square Feet (Line 12)
Housekeeping	Square Feet or Hours Provided (Line 15)
Laundry and Linen.	Pounds Of Laundry Processed (Line 18)
Security	Square Feet (Line 21)
Transportation	For transportation, select and describe a reasonable and available allocation basis. (Line 24)

If the preparer of the cost report cannot complete these allocation schedules, at lease enter the allocation basis amounts on the appropriate lines.

ALLOCATION OF DIETARY EXPENSES

The section for dietary expenses allows for allocating dietary expenses to employee meals. The net expense allocated to employee meals at Line 11 SHOULD NOT BE TRANSFERRED TO Schedule 28 - Employee Fringe Benefit Expense. Expenses should also be allocated to any significant amount of guest meals.

REFERENCES

For more information or details, see the following:

Schedule 4 - Major Revenue Generating Activities

INSTRUCTION BOOKLET - Section 700 - Allocation Of Shared And Indirect Expenses

-- EXAMPLE --

-- Schedule 25A --

-- EXAMPLE --

A. ALLOCATION OF
DIETARY
PLANT OPERATION AND MAINTENANCE

ALLOCATION OF DIETARY EXPENSES

1.	Total Dietary Expenses.....	\$ 402,378	--From Schedule 25, Line 19				
2.	Less: Expense For Food Products Provided To Employees Without Charge.....	(923)	--To Line 9 Below				
3.	Less: Amount In Dietary Expense For Donated And Surplus Food Commodities.....	(2,460)	--From Schedule 16, Line 1				
4.	Less: Revenue (or related expense) For Food Products Sold.....	(1,383)	--From Schedule 16, Line 2				
5.	NET DIETARY EXPENSES TO ALLOCATE \$ 397,612		--To Line 8, Column A Below				
	(A) Total	(B) Residents' Meals	(C) Employees' Meals	(D) Meals On Wheels Meals On Heels	(E) - Other Non-Title 19 Personal Wing	(F) - Other Guests	
6.	Meals Served.....	306,203 Meals	200,133	18,296	9,640	77,211	923
7.	Ratio To Total Meals (To 4 Decimals)	1.0000	. 6536 (7B)	. 0597 (7C)	. 0315 (7D)	. 2522 (7E)	. 0030 (7F)
8.	Dietary Expense Allocation	\$ 397,612 (8A)	\$ 259,979	\$ 23,737	\$ 12,525	\$ 100,278	\$ 1,193
	Total From Line 5 Above		8A X 7B	8A x 7C	8A X 7D	8A X 7E	8A X 7F
9.	Food Products Provided To Employees Without Charge (From Line 2 Above)	\$ 923	FOR DEPARTMENTAL USE ONLY				
10.	Less: Revenue From Meals Sold To Employees (From Schedule 16, Line 3)	(\$ 17,450)	Dietary Salaries Salaries X 7C Rates				
11.	Net Expense (Profit) For Meals And Food Products Provided To Employees (Line 8 + Line 9 - Line 10)	\$ 7,210	Productive \$ Non-Productive \$				
			Total \$				
			*Amount of salaries allocated to employee meals				

ALLOCATION OF PLANT OPERATION AND MAINTENANCE EXPENSES

	(A) Total	(B) Nursing Home Area	(C) Employee Unique Fringe Benefit Areas	Non-Nursing Home Areas Getting Plant Operation & Maintenance Services		
				(D) Pharmacy	(E) Rented To P.T.	(F) Non-Title 19 Personal Wing
12.	Total Square Feet For Areas	37,580 Sq Ft	26,250	980	1,250	9,100
13.	Ratio To Total Square Feet (To 4 decimals)	1.0000	. 6985 (13B)	. 0261 (13D)	. 0333 (13E)	. 2421 (13F)
14.	Total Plant Operation And Maint. Expense Allocation	\$ 165,433 (14A)	\$ 115,555	\$ 4,318	\$ 5,509	\$ 40,051
	Total From Sch 25, Line 19		14A X 13B	14A X 13C	14A X 13E	14A X 13F

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-- EXAMPLE --

-- Sch 25B --

-- EXAMPLE -

ALLOCATION OF
HOUSEKEEPING - LAUNDRY - SECURITY - TRANSPORTATION

ALLOCATION OF HOUSEKEEPING EXPENSES

	(A)	(B)	Non-Nursing Home Areas Getting Housekeeping Services		
	Total	Nursing Home Area	(C) Pharmacy	(D) Rented To P.T.	(E) Non-Title 19 Personal Wing
15. Total Square Feet Or Hours Of Service Provided	16,746 Hours	13,104	90	130	3,422
16. Ratio To Total Square Feet Or Hours (To 4 decimals)	1.0000	. 7825 (16B)	. 0054 (16C)	. 0078 (16D)	. 2043 (16E)
17. Total Housekeeping Expense Allocation	\$ 75,904 (17A)	\$ 59,395	\$ 410	\$ 592	\$ 15,507
	Total From Sch 25, Line 19	17A X 16B	17A X 16C	17A X 16D	17A X 16E

ALLOCATION OF LAUNDRY AND LINEN EXPENSES

	(A)	(B)	Non-Nursing Home Persons Or Areas Getting Laundry Services		
	Total	Nursing Home Residents & Area	(C) Pharmacy	(D) Rented To P.T.	(E) Non-Title 19 Personal Wing
18. Pounds Of Laundry Processed	455,380 Pounds	348,950	-0-	-0-	106,430
19. Ratio To Total Pounds (To 4 decimals)	1.0000	. 7663 (19B)	. -0- (19C)	. -0- (19E)	. 2337 (19E)
20. Total Laundry And Linen Expense Allocation	\$ 72,976 (20A)	\$ 55,922	\$ -0-	\$ -0-	\$ 17,054
	Total From Sch 25, Line 19	20A X 19B	20A X 19C	20A X 19E	20A X 19E

ALLOCATION OF SECURITY EXPENSES

	(A)	(B)	Non-Nursing Home Areas Getting Security Services		
	Total	Nursing Home Area	(C)	(D)	(E)
21. Total Square Feet For Areas					
22. Ratio To Total Square Feet (To 4 decimals)	1.0000	. (22B)	. (22C)	. (22D)	. (22E)
23. Total Security Expense Allocation	\$ Not Any (23A)	\$	\$	\$	\$
	Total From Sch 25, Line 19	23A X 22B	23A X 22C	23A X 22D	23A X 22E

ALLOCATION OF TRANSPORTATION EXPENSES

	(A)	(B)	Non-Nursing Home Activities Getting Transportation Services		
	Total	Nursing Home	(C) Employee Unique Fringe Benefit	(D) Pharmacy & Rented To P.T.	(E) Non-Title 19 Personal Wing
24. Total Patient Days	92,728 P.D.	66,915 P.D.	Not Any	-0-	25,813 P.D.
25. Ratio To Total Allocation Basis	1.0000	. 7216 (25B)	. -0- (25C)	. -0- (25D)	. 2784 (25E)
26. Total Transportation Expense Allocation	\$ 4,183 (26A)	\$ 3,018	\$ -0-	\$ -0-	\$ 1,165
	Total From Sch 25, Line 19	26A X 25B	26A X 25C	26A X 25D	26A X 25E

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INSTRUCTIONS FOR
Schedule 26B
ALLOCATION OF ADMINISTRATIVE SERVICES EXPENSE

This Schedule is provided for allocating the administrative service expense, reported in Schedule 26, between the Title XIX nursing home provided and other major revenue generating activities or non-nursing home activities which received administrative services during the cost reporting period.

Line 1 - Enter the total administrative expenses from Schedule 26, Line 20.

SECTION A - DIRECT EXPENSES

The financial records of the operation may readily identify administrative expenses which can be directly ascribed and assigned to a specific activity. Such directly assignable expenses should be entered in Section A under the related revenue activity.

Column A - Enter that portion of the total administrative expenses at Line 1 which is directly assignable to the nursing home or any of the non-nursing home activities.

Column B - Enter the amount from Column A into the nursing home's Column B if the expense is directly assignable to the nursing home activities.

Columns C to E-Enter the amount from Column A into the column for the major revenue activity or non-nursing home activity to which the administrative expense is being directly assigned.

Line 16 - Line 1 Less Line 2 to 14 of Column A is the net administrative expense which has not been directly assigned to the nursing home or any of the other activities. This net unassigned expense must be indirectly allocated in Section B.

SECTION B - ALLOCATION OF INDIRECT EXPENSES

Select a reasonable and supportable allocation basis (for Line 17) on which to allocate the net unassigned administrative expense at Line 16. On this basis, allocate the unassigned expenses between the Title XIX nursing home and each major revenue generating activity or non-nursing home activity which shared administrative services. The ratio for Line 18B is Line 17B divided by Line 17A; the ratio for Line 18C is Line 17C divided by Line 17A.

REFERENCES

For more information or details, see the following:

Schedule 4 - Major Revenue Generating Activities

INSTRUCTION BOOKLET - Section 700 - Allocation of Shared And Indirect Expenses

-- EXAMPLE --

-- Sch 26B --

-- EXAMPLE --

ALLOCATION OF
ADMINISTRATIVE SERVICE EXPENSE

	(A)	(B)	Non-Nursing Home Activities Getting Administrative Services		
	Total	Nursing Home Provider	Pharmacy	Rented To P.T.	Non-Title 19 Personal Wing
1. Total Administrative Services Expense (Total From Schedule 26, Line 20)	\$ 241,390				
SECTION A - Direct Expenses					
Assign Expenses Directly Ascribable To Or Identifiable With Each Activity (Describe)					
2. Salary of pharmacy billing clerk	(3,500)	\$	\$ 3,500	\$	\$
3. Nursing home assistant administrator	(13,500)	13,500			
4. Personal wing assistant administrator	(10,100)				10,100
5.	()				
6.	()				
7.	()				
8.	()				
9.	()				
10.	()				
11.	()				
12.	()				
13.	()				
14.	()				
15. Total Direct Expenses Assigned To Each Activity (Sum of Lines 2 to 14, Col. B to E)		\$ 13,500 (15B)	\$ 3,500 (15C)	\$ (15D)	\$ 10,100 (15E)
16. Net Unassigned Or Indirect Administrative Expense (Line 1 Less Lines 2 to 14)	\$ 214,290 (16A)				
SECTION B - Allocation Of Indirect Expenses					
	(A)	(B)	(C)	(D)	(E)
	Total	Nursing Home Provider	Pharmacy	Rented To P.T.	Non-Title 19 Personal Wing
17. Allocation Basis Amounts (See Footnote)	92,728 P.D.	66,915 P.D.			25,813 P.D.
18. Ratio To Total Basis (To 4 decimals)	1.0000	. 7216 (18B)	. (18C)	. (18D)	. 2784 (18E)
19. Administrative Expense Allocation	\$ 214,290 (19A)	\$ 154,632	\$	\$	\$ 59,658
	Net From Line 16 Above	19A X 18B	19A X 18C	19A X 18D	19A X 18E
20. Total Administrative Expense For Each Activity	\$ 241,390	\$ 168,132	\$ 3,500	\$	\$ 69,758
	Total From Line 1 Above	Sum of Lines 15 and 19, Columns B to E			

FOOTNOTE - At line 17, enter the quantitative amounts for allocation basis used by facility. Describe here the type of basis used, and how determined.

TOTAL PATIENT DAYS

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INSTRUCTIONS FOR
Schedule 40
ALLOCATION OF PROPERTY EXPENSES

This schedule is provided for allocating property expenses between the Title XIX nursing home provider and other major revenue generating activities or non-nursing home activities which use building areas.

SECTION A - DIRECT PROPERTY EXPENSES

The financial records of the operation may readily identify certain property expenses which can be directly ascribed to or assigned to specific building or service areas. Such identification and direct assignment of expenses should be reported in Section A under the related column.

Column A - Transfer the total expense from the referenced schedule for each type of property expense.

Column B - Identify and report that portion of each property expense which can be directly assigned to the nursing home service areas.

Column C to E- Identify and report that portion of each property expense which can be directly assigned to each of the major revenue generating activities or non-nursing home activities for the building areas which they use.

NOTE - When completing Columns B to E, it is not necessary to directly assign all of the expenses listed in Column A. Transportation vehicle depreciation can be allocated in Section A based on usage information such as miles driven or some other reasonable allocation basis.

Line 16 - The summation of Line 15 for Columns B to E is the total property expenses which have been directly assigned to the various building areas.

Line 17 - Line 15 of Column A Less Line 16 is the net property expense which has not been assigned to any specific area. This net unassigned expense must be indirectly allocated in Section B.

SECTION B - ALLOCATION OF INDIRECT PROPERTY EXPENSE

On the basis of square feet of each of the building or service areas, allocate the unassigned property expenses at Line 17 between the nursing home service areas and the major revenue generating areas or non-nursing home building areas. The ratio for Line 19B is Line 18B square feet divided by Line 18A total square feet; the ratio for Line 19C is Line 18C divided by Line 18A.

REFERENCES

For more information or details, see the following:

Schedule 4 - Major Revenue Generating Activities

INSTRUCTION BOOKLET - Section 700 - Allocation

Shared And Indirect Expenses

-- EXAMPLE --

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-- EXAMPLE --

ALLOCATION OF
PROPERTY EXPENSES

SECTION A - DIRECT PROPERTY EXPENSES

Assign Expenses Directly Ascribable To Or
Identifiable With Each Service's Building Area

1. Property Insurance.....(Schedule 31)
2. Mortgage Insurance.....(Schedule 31)
3. Amortization/Debt Premium (Discount)...(Schedule 32)
4. Plant Asset Interest Expense.....(Schedule 33)

(A)
Total Expense
From Referenced
Schedule

(B)
Nursing Home
Service Area

Building Areas For Non-Nursing Home Services
Or Other Major Revenue Generating Activities
**(C) (D) (E)

Pharmacy Rented To P.T. Non-Title

\$ 6,490	\$	\$	\$	\$
224,500	7,213	(Interest expense for directly assigned moveable equipment)		2,255

Depreciation Expense (Schedule 34, Column C)

5. Land Improvements.....
6. Buildings.....
7. Leasehold Improvements.....
8. Fixed Equipment.....
9. Moveable Equipment.....
10. Transportation Vehicles.....(See Note Below).
11. Other
12. Lease Expense On Operating Leases.....(Schedule 35)
13. Lease Expense On Capitalized Leases....(Schedule 36)
14. Property Taxes or Fees.....(Schedule 37)

\$ 2,300	\$	\$	\$	\$
83,700				
46,020				
24,315	12,291	420	675	3,842
1,430	1,032			398
\$ 1,300	\$ 800	\$ 500	\$	\$
45,800				

15. TOTAL EXPENSE (Total of Lines 1 to 14).....
16. Less: Total Directly Assigned Property Expenses....
17. Net Unassigned Or Indirect Property Expense.....

\$ 435,855 (15A)	\$ 21,336 (15B)	\$ 920 (15C)	\$ 675 (15D)	\$ 6,495 (15E)
(29,426)	Summation of Line 15, Columns B to E			
\$ 406,429	Line 15 Less Line 16			
	To Line 20A Below			

SECTION B - ALLOCATION OF INDIRECT PROPERTY EXPENSES

(A) (B) (C) (D) (E)
Total Nursing Home Area Pharmacy Rented To P.T. Non-Title

18. Square Feet Of Service's Building Area.....
19. Ratio To Total Square Feet (To 4 decimals).....
20. Indirect Property Expense Allocation.....
- TOTAL PROPERTY EXPENSE
21. FOR EACH SERVICE'S BUILDING AREA.....

37,580 Sq Ft	26,250	980	1,250	9,100
1.0000	. 6985 (19B)	. 0261 (19C)	. 0333 (19D)	. 2421 (19E)
\$ 406,429 (20A)	\$ 283,891	\$ 10,608	\$ 13,534	\$ 98,396
Net From Line 17 Above	20A X 19B	20A X 19C	20A X 19D	20A X 19E
\$ 435,855	\$ 305,227	\$ 11,528	\$ 14,209	\$ 104,891

Total From Line 15A Above ----- Sum of Line 15 and Line 20, Columns (B) to (E) -----

**Use Column (C) above for any employee "unique fringe benefit" building area.

NOTE - Transportation vehicle depreciation was allocated above in Line 10 based on total patient days.

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